

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Chapter 1. State Board of Equalization – Property Tax
Subchapter 2. Assessment
Article 1. Prescription of Forms

Rule 101. BOARD-PRESCRIBED EXEMPTION FORMS.

Authority Cited: Section 15606, Government Code.

Reference: Section 251, Revenue and Taxation Code.

The procedure and forms prescribed by the board for claiming the exemptions named in Article 2, Chapter 1, Part 2, Division 1, of the Revenue and Taxation Code shall be employed by each assessor in the administration of the laws relating to such exemptions. Except as specifically authorized by the board with respect to heading, name and address of the property owner, location of the property, assessor's use columns, the sequence of questions, and the like, the assessor shall not change, add to, or delete the specific wording of the exemption form prescribed by the board, but he may otherwise arrange the content and alter the size and design of an exemption form to meet the needs of his office procedures and facilities. Annually, on or before December 1, the assessor shall notify the board, on a check list provided by the board, of those board-prescribed exemption claim forms, including instructions, which he will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year, those forms and instructions which he will produce by other means for use for that year, and those for which he will have no need. When filing the check list, he shall submit to the board in duplicate for approval a draft copy of each form, including instructions, which he will produce by means other than reproduction of the prototypes. If a draft copy does not conform with the specifications prescribed by the board, as required by Section 251 of the Revenue and Taxation Code and this rule, the assessor shall be notified in writing of the variances. He shall submit a revised draft within 30 days of the date of the notice. Not later than February 10, annually, the assessor shall submit to the board a printed copy of each exemption form and its accompanying instructions.

History: Adopted January 3, 1967, effective January 4, 1967.

Amended September 12, 1969, effective October 18, 1969.

Amended July 31, 1973, effective September 7, 1973.